Department of Finance

STATE OF CALIFORNIA MANUAL OF STATE FUNDS

Fund: 0818a
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Renumbered
From:

Legal Title

State Employees' Dental Care Fund

Legal Citation/Authority

Chapter 908, Statutes of 1986

Government Code section 22952.1

Fund Classification

GAAP Basis

Governmental/Special Revenue Funds

Fund Classification

Legal Basis

Nongovernmental/Trust and Agency Funds--

Non-Federal

Purpose

To pay dental claims and other administrative costs, as specified. For self-funded dental care plans for state employees other than employees of the California State University.

Administering Agency/Organization Code

Department of Personnel Administration/Org 8380

Major Revenue Source

Funds appropriated by the Legislature for the purposes of self-funded dental care plans.

Disposition of Fund (upon abolishment)

Identifiable contributions would be refunded to the contributors; any remaining balance would be transferred to the General Funds pursuant to Government Code section 16346.

Appropriation Authority

Section 22952.1 of the Government Code provides that the moneys in the fund are continuously appropriated.

State Appropriations Limit

Always Excluded – Revenues in this fund are not proceeds of taxes and even after transfer, will never become proceeds of taxes because the major revenue source is derived from a Trust and Agency Fund (Non-Federal).

Comments/Historical Information

Administratively abolished per Government Code section 13306(b), effective 2/6/2012.